CANADA

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS
EXCISE
AND
TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31
1980

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES
ACCISE
ET
IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1980

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THE DEPARTMENT OF NATIONAL REVENUE

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MINISTÈRE DU REVENU NATIONAL

DOUANES ET ACCISE

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS

1980

The Honourable WILLIAM H. ROMPKEY,

Minister of National Revenue.

SIR:

As required by Statute, I have the honour to submit the Annual Report of the Department of National Revenue, Customs and Excise, for the fiscal year ended March 31, 1980.

Yours faithfully,

J. P. CONNELL,
Deputy Minister of National Revenue for Customs and Excise

OTTAWA, September 26, 1980.

L'honorable WILLIAM H. ROMPKEY,

Ministre du Revenu national.

MONSIEUR LE MINISTRE,

Conformément aux exigences de la Loi, j'ai l'honneur de vous remettre le rapport annuel du ministère du Revenu national, douanes et accise, pour l'exercice financier terminé le 31 mars 1980.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

J. P. CONNELL,
Sous-ministre du Revenu national pour Douanes et Accise

OTTAWA, le 26 septembre 1980.

Statement of Customs and Excise Revenue by Revenue Centres

Tableau des recettes de douanes et accise par centres de revenu

NEWFOUNDLAND—*TERRE-NEUVE*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Argentia	58,743.29	1,799.77	.....	1,165.41	5,283.25	66,991.72	142	31
Botwood	161,003.94	4,953.73	.....	113.61	3,244.70	169,315.98	582	355
Burin	8,671.59	1,899.70	.....	3,390.94	1,411.18	15,373.41	668	395
Corner Brook	1,046,923.23	212,868.56	.....	509.99	16,741.55	1,277,043.33	5,415	403
Fortune	8,655.20	1,833.77	.....	104.17	2,291.67	12,884.81	1,335	1,251
Gander	76,765.39	25,791.19	.....	1,929.75	4,992.32	109,478.65	3,833	483
Goose Bay	15,215.85	20,348.49	.....	362.31	21,274.26	57,200.91	893	87
Grand Falls	303,097.97	62,098.23	.....	490.59	1,688.35	367,375.14	2,384	12
Harbour Grace	52,665.68	11,990.81	.....	750.81	107.52	65,514.82	688	97
Lewisporte	6,945.20	3,291.34	.....	375.13	.....	10,611.67	167	4
Port aux Basques	39,687.93	24,153.77	.....	110.98	1,353.00	65,305.68	906	144
St. John's	6,422,974.13	1,837,182.55	.....	59,881.06	53,557.27	8,373,595.01	30,613	2,256
Newfoundland—*Terre-Neuve* Total	**8,201,349.40**	**2,208,211.91**	.....	**69,184.75**	**111,945.07**	**10,590,691.13**	**47,626**	**5,518**

NOVA SCOTIA—*NOUVELLE-ÉCOSSE*

Amherst	459,783.49	256,519.88	.....	573.13	1,980.18	718,856.68	3,981	28
Antigonish	13,971.38	4,172.41	.....	68.74	100.00	18,312.53	1,460	2
Baddeck	13,264.86	3,516.87	.....	297.16	1,491.16	18,570.05	343	71
Bridgewater	144,749.11	11,473.29	.....	188.54	35.00	156,445.94	1,824	61
Chester	13,472.59	4,551.23	.....	104.58	630.86	18,759.26	550	6
Digby	14,250.03	4,183.89	.....	213.02	680.79	19,327.73	923	13
Halifax	54,414,161.09	36,487,037.63	.....	438,866.49	238,081.20	91,578,146.41	72,124	45,751
Kentville	729,583.33	117,294.76	.....	19,205.47	634.80	866,718.36	3,968	13
Liverpool	119,634.90	8,018.56	.....	229.16	2,098.97	129,981.59	1,110	53
Lunenburg	85,477.31	14,802.91	.....	512.69	2,062.00	102,854.91	3,205	220
Middleton	450,150.16	39,306.98	.....	423.26	2,283.54	492,163.94	1,640	74
New Glasgow	1,123,587.63	152,395.16	.10	301.20	440.63	1,276,724.72	4,724	79
Port Hawkesbury	286,295.19	8,898.82	.....	634.73	632.75	296,461.49	2,066	543
Shelburne	67,522.04	3,300.27	.....	16.37	6,288.00	77,126.68	969	6
Sydney	2,011,620.79	124,370.76	.....	1,742.53	23,157.90	2,160,891.98	9,597	6,604
Truro	1,800,085.43	446,021.57	.....	35,483.35	806.60	2,282,396.95	6,522	307
Windsor	43,794.45	4,900.96	.....	167.80	4,886.57	53,749.78	1,285	152
Yarmouth	810,118.04	89,325.10	.....	5,569.60	9,643.66	914,656.40	5,360	3,980
Nova Scotia—*Nouvelle-Écosse* Total	**62,601,521.82**	**37,780,891.05**	**.10**	**504,597.82**	**295,934.61**	**101,182,145.40**	**121,651**	**57,963**

PRINCE EDWARD ISLAND—*ÎLE-DU-PRINCE-ÉDOUARD*

Charlottetown	763,370.83	231,518.45	.....	3,163.83	5,933.51	1,003,986.62	6,919	423
Montague	11,810.09	4,186.47	.....	4.82	1,089.65	17,091.03	762	6
Summerside	47,896.11	12,418.08	.....	578.45	1,560.15	62,452.79	2,369	125
Prince Edward Island—*Île-du-Prince-Édouard* Total	**823,077.03**	**248,123.00**	.....	**3,747.10**	**8,583.31**	**1,083,530.44**	**10,050**	**554**

NEW BRUNSWICK—*NOUVEAU-BRUNSWICK*

Andover	113,211.78	20,667.34	.....	275.62	387.26	134,542.00	7,646	1,843
Bathurst	489,487.00	43,413.08	.....	148.57	492.69	533,541.34	4,157	82
Campbellton	137,196.80	65,711.94	.....	344.21	3,505.25	186,748.20	1,371	150
Campobello	53,414.45	8,334.01	.....	85.49	25.29	61,859.24	5,879	395
Caraquet	26,795.51	3,416.44	.....	11.02	879.80	31,102.77	336	37
Centreville	331,853.87	36,136.57	.....	35.14	580.95	368,606.53	7,526	1,725
Clair	35,772.44	6,083.60	.....	36.01	1,170.58	43,062.63	3,766	1,452
Edmundston	1,313,712.06	90,099.70	.....	314.49	7,605.09	1,411,731.34	17,510	3,951
Fredericton	3,420,881.46	984,137.35	.....	10,527.05	14,791.41	4,430,337.27	15,358	732
Grand Falls	188,533.17	20,917.49	.....	2,208.27	2,588.50	214,247.43	7,875	2,600
Grand Manan	8,794.65	1,199.35	.....	5.34	600.00	10,599.34	150	401
McAdam	156,867.55	14,158.60	.....	418.04	234.16	171,678.35	5,302	5,816
Moncton	4,105,881.27	2,909,994.45	.....	77,225.72	38,656.16	7,131,757.60	31,174	594
Newcastle	69,980.43	28,845.00	.....	146.50	2,797.57	101,769.50	2,497	223
Saint John	10,279,757.90	1,771,605.08	.....	16,573.41	15,007.62	12,082,944.01	20,464	22,995
St. Andrews	27,766.89	11,971.95	.....	245.92	1,853.35	41,838.11	607	304
St. Leonard	68,249.83	31,243.87	.....	110.85	2,094.68	101,699.23	3,926	2,856
St. Stephen	2,417,852.43	452,866.18	.....	7,114.24	36,027.34	2,913,860.19	24,093	24,962
Sussex	19,318.38	2,680.42	.....	12.38	400.00	22,411.18	644	.....
Woodstock	5,910,993.41	737,855.97	.....	14,763.96	69,064.29	6,732,677.63	22,395	26,460
New Brunswick—*Nouveau-Brunswick* Total	**29,176,321.28**	**7,221,338.39**	.....	**130,592.23**	**198,761.99**	**36,727,813.89**	**182,676**	**97,578**

QUEBEC—*QUÉBEC*

Amos	123,177.73	8,857.74	.....	111.49	.....	132,146.96	717	10
Armstrong	350,346.77	50,973.53	.....	601.40	5,419.34	407,341.04	5,711	14,909
Baie Comeau	612,850.98	14,551.17	.....	84.88	2,294.67	629,781.70	1,315	276
Cap-aux-Meules	3,367.89	757.81	.....	4.25	70.00	4,199.95	156	3
Chambord	161,238.30	25,558.81	.....	144.80	180.53	187,122.44	1,934	11
Chandler	72,569.93	1,205.70	.....	58.70	560.00	74,394.33	403	147
Chicoutimi	2,963,289.77	95,298.62	.....	3,814.45	2,214.78	3,064,617.62	5,848	14
Cowansville	2,834,809.92	344,481.57	.....	449.97	1,323.44	3,181,064.90	5,517	17
Drummondville	4,199,339.45	885,134.76	.....	3,243.87	2,040.27	5,089,758.35	9,926	167
Dundee	9,575.55	5,646.18	.....	155.85	117.79	15,495.37	31	881
East Hereford	46,050.03	2,875.89	.....	82.06	78.53	49,086.51	1,248	2,831
Farnham	822,937.77	9,218.86	.....	4.45	.....	832,161.08	1,695	227
Frelighsburg	36,803.97	15,006.83	.....	234.46	46.62	52,091.88	1,079	1,619
Gaspé	29,438.14	1,533.15	.....	13.68	466.40	31,451.37	244	20
Granby	15,407,746.37	398,461.99	.....	336.07	3,304.68	15,809,849.11	14,118	169
Hemmingford	110,885.16	7,598.97	.....	25.68	497.51	119,007.32	2,122	808
Highwater	89,531.74	7,460.30	.....	67.10	1,571.30	98,630.44	1,438	1,861
Hull	63,463.55	19,827.94	.....	754.02	6.00	84,051.51	4,003	37
Huntingdon	502,243.78	62,489.44	.....	406.76	10,312.75	575,452.73	3,176	7,504
Joliette	1,888,098.43	163,431.97	.....	721.69	1,183.00	2,053,435.09	4,883	57
La Baie	1,906,050.32	4,205.13	.....	336.58	1,266.20	1,911,858.23	735	64
La Tuque	104,265.15	3,611.48	.....	268.39	113.00	108,258.02	432	.....
Lachute	1,563,936.74	156,358.13	.....	196.12	1,081.00	1,721,571.99	2,570	28
Lacolle	65,727,164.91	10,266,648.46	17.57	113,326.80	272,325.79	76,379,483.53	171,704	229,504

Statement of Customs and Excise Revenue by Revenue Centres

Tableau des recettes de douanes et accise par centres de revenu

QUEBEC—Concluded—*QUÉBEC—fin*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Lévis	883,945.97	174,976.62	.....	528.37	920.25	1,060,371.21	5,132	123
Louiseville	38,123.04	5,016.04	.....	13,003.24	61.00	56,203.32	236	19
Magog	986,192.36	18,130.55	.....	376.55	70.00	1,004,769.46	1,160	18
Marieville	2,591,378.83	59,890.45	.....	69.99	1,357.50	2,652,696.77	1,796	18
Matane	6,240.22	3,045.46	.....	56.97	519.37	9,862.02	460	39
Montmagny	513,842.55	52,951.59	.....	38.07	92.18	566,924.39	1,520	18
Montréal	656,401,360.31	122,123,134.49	21,096.29	6,512,887.06	2,867,027.62	787,925,505.77	1,305,080	434,807
Nicolet	1,217.48	7,889.86	.....	13.16	4.00	9,124.50	164	.....
Noyan	12,015.53	5,505.61	.....	45.48	4,089.12	21,655.74	981	679
Paspébiac	3,616.96	2,054.00	.....	7.88	.....	5,678.84	283	7
Philipsburg	7,841,468.63	1,118,213.06	16.20	126,113.45	42,832.47	9,128,643.81	52,735	54,973
Pohénégamook	1,509.45	1,526.56	.....	18.00	.....	3,054.01	96	15
Pointe-au-Pic	363,892.43	187,457.05	.....	9.66	896.00	552,255.14	427	41
Québec	19,153,293.28	4,192,962.86	.....	113,661.07	274,212.06	23,734,129.27	42,924	2,365
Richmond	2,039,140.67	22,030.17	.....	180.83	796.65	2,062,148.32	5,503	3,009
Rimouski	325,285.65	91,051.74	.....	163.81	22,880.32	439,381.52	2,327	77
Rivière-du-Loup	171,007.79	18,557.10	.....	57.75	1,095.02	190,717.66	1,037	15
Rock Island	2,730,159.77	315,426.67	7.53	3,235.95	19,647.09	3,068,477.01	9,814	30,635
Rouyn	114,009.81	14,808.75	.....	154.55	.....	128,973.11	2,238	11
St-Hyacinthe	2,359,420.31	147,552.84	.....	4,274.83	1,471.50	2,512,719.48	5,372	43
St-Jean	3,823,331.93	1,294,295.44	.....	2,970.09	1,673.00	5,122,270.46	7,194	133
St-Jérôme	1,530,685.10	271,484.48	.....	1,262.83	2,930.08	1,806,362.49	7,125	139
St-Pamphile	7,874.54	1,284.39	.....	17.98	5.50	9,182.41	1,017	219
Sept-Îles	1,515,388.50	338,729.08	.....	374.92	5,152.13	1,859,644.63	6,427	1,480
Shawinigan	1,005,331.59	29,786.92	.....	174.33	1,157.00	1,036,449.84	4,381	36
Sherbrooke	5,049,102.99	235,349.54	.....	2,273.39	18,219.11	5,304,945.03	15,554	133
Sorel	4,250,914.10	1,705,090.04	.....	806.20	10,973.52	5,967,783.86	5,646	397
Stanhope	14,363,858.81	1,186,075.81	.....	23,367.75	14,185.73	15,587,488.10	22,981	8,444
Sutton	65,593.45	27,277.63	.....	15.48	1,275.66	94,162.22	2,203	2,587
Thetford Mines	397,989.67	31,402.79	.....	174.97	592.74	430,160.17	1,685	11
Trois-Rivières	9,515,532.90	253,698.32	.....	2,456.94	17,368.67	9,789,056.83	11,776	663
Val d'Or	121,704.90	70,410.44	.....	433.42	971.78	193,520.54	1,760	27
Valleyfield	3,014,555.49	460,943.61	.....	14,310.20	1,310.25	3,491,119.55	5,269	383
Victoriaville	779,750.65	77,248.97	.....	117.51	895.30	858,012.43	3,309	73
Woburn	256,450.67	6,191.95	.....	48.45	955.38	263,646.45	1,866	8,517
Quebec—*Québec* Total	**841,864,368.68**	**147,182,645.31**	**21,137.59**	**6,949,144.65**	**3,622,111.60**	**999,559,407.83**	**1,778,483**	**811,318**

ONTARIO

Arnprior	1,521,914.02	152,933.64	.....	899.47	88.00	1,675,835.13	4,439	60
Barrie	21,284,989.88	4,872,793.21	.....	40,989.51	16,180.59	26,214,953.19	39,259	672
Belleville	9,602,066.06	895,827.55	.....	1,990.46	5,833.11	10,505,717.18	13,020	132
Brampton	48,517,412.46	12,960,463.80	17.02	103,239.36	20,605.88	61,601,738.52	54,508	490
Brantford	18,013,345.68	1,721,792.33	.....	3,930.65	13,955.21	19,753,023.87	36,524	892
Brockville	9,125,795.81	2,237,358.39	.....	1,247.35	3,920.16	11,368,321.71	13,008	354
Cambridge	14,964,982.75	2,463,959.88	.....	4,675.38	6,760.65	17,440,378.66	26,570	322
Carleton Place	8,109,824.03	233,889.46	.....	106.09	142.25	8,343,961.83	7,310	256
Chatham	2,118,940.14	139,221.73	5.94	4,834.12	3,339.47	2,266,341.40	9,841	137
Cobalt	70,371.64	5,383.88	.....	185.71	259.74	76,200.97	1,822	76
Cochrane	106,691.52	12,799.07	.....	254.94	60.50	119,806.03	1,593	8
Collingwood	1,614,624.79	52,175.37	.....	734.25	1,253.02	1,668,787.43	6,517	48
Cornwall	6,605,311.74	852,383.74	40.50	5,602.79	10,759.31	7,474,098.08	20,019	11,018
Fort Erie	116,738,945.60	24,002,454.87	.....	391,836.94	134,510.08	141,267,747.49	221,416	314,889
Fort Frances	2,594,641.29	819,196.83	3,138.87	2,835.65	26,453.50	3,446,266.14	16,762	91,416
Goderich	1,691,427.07	33,457.48	.....	1,207.33	6,018.38	1,732,110.26	4,233	77
Guelph	11,977,308.05	747,736.09	.....	2,925.91	3,963.97	12,731,934.02	27,848	383
Hamilton	62,033,553.37	7,786,955.74	.....	594,223.89	550,095.92	70,964,828.92	93,869	2,134
Hanover	475,383.27	40,963.21	.....	504.90	756.00	517,607.38	3,307	27
Kingston	2,449,744.63	182,134.36	.....	10,213.38	3,444.83	2,645,537.20	16,396	324
Kitchener	25,751,931.92	7,174,806.97	.....	35,247.44	41,393.09	33,003,379.42	70,630	719
Lansdowne	13,094,353.81	1,615,449.10	24.60	7,782.06	54,103.46	14,771,713.03	33,549	51,177
Leamington	788,402.51	90,796.30	.....	734.27	1,148.60	881,081.68	4,552	124
Listowel	1,480,325.58	187,367.83	.....	378.43	1,300.66	1,669,372.50	3,035	37
Little Current	6,145.23	2,772.20	.....	48.38	1,907.96	10,873.77	200	18
London	37,312,613.06	6,997,183.33	.....	141,715.52	158,954.49	44,610,466.40	76,993	3,622
Niagara Falls	79,354,093.94	10,372,980.23	11.50	132,463.29	192,053.49	90,051,602.45	104,665	182,885
North Bay	3,202,074.43	221,251.50	.....	1,337.56	4,034.37	3,428,697.86	9,920	578
Oakville	16,017,734.28	3,365,365.66	1,245.65	65,300.95	13,706.09	19,463,352.63	42,363	474
Oshawa	24,680,576.48	3,443,500.90	.....	21,212.02	15,341.53	28,160,630.93	40,146	794
Ottawa	14,227,311.44	29,785,349.92	.....	77,807.47	168,200.91	44,258,669.74	94,821	9,196
Owen Sound	3,739,849.97	328,286.90	.....	501.48	3,859.34	4,072,497.69	9,467	78
Pembroke	1,070,719.65	276,378.79	.....	24,534.22	929.91	1,372,562.57	5,492	96
Perth	1,018,458.18	97,528.91	.....	828.19	1,508.57	1,118,323.85	3,042	128
Peterborough	15,862,541.73	1,614,731.11	.....	7,505.99	10,322.36	17,495,101.19	43,214	502
Picton	6,396.07	1,891.11	.....	21.67	1,763.48	10,072.53	561	188
Port Lambton	786,322.99	30,836.42	.....	647.97	2,155.56	819,962.94	4,830	3,813
Prescott	6,918,696.71	460,263.95	17.24	1,588.85	5,936.54	7,386,503.26	19,254	11,500
Renfrew	90,071.21	5,969.08	.....	233.08	.....	96,273.37	1,766	20
St. Catharines	10,057,219.60	2,680,376.61	.....	6,330.08	14,340.29	12,758,266.58	35,682	409
St. Thomas	11,688,027.20	1,277,321.11	.....	2,849.12	4,973.58	12,973,171.01	26,029	428
Sarnia	37,565,236.45	4,628,140.12	.....	14,949.37	122,937.37	42,331,263.31	170,574	94,787
Sault Ste. Marie	5,882,701.46	771,785.45	35.69	4,857.28	14,279.32	6,673,659.20	23,528	38,981
Smiths Falls	847,358.25	36,405.24	.....	1,254.33	944.90	885,962.72	2,624	53
Stratford	9,843,995.96	1,108,033.42	.....	4,098.86	6,458.31	10,962,586.55	15,639	195
Sudbury	1,451,623.53	251,222.73	.....	1,746.02	5,152.30	1,709,744.58	14,515	402
Thunder Bay	6,080,026.98	1,468,163.14	818.95	8,718.76	27,402.98	7,585,130.81	44,315	11,367
Tillsonburg	892,142.05	36,173.92	.....	733.05	559.80	929,608.82	4,178	53
Timmins	324,552.60	55,782.44	.....	1,976.69	408.02	382,719.75	3,590	152
Toronto	876,558,250.46	320,025,671.09	.....	8,887,695.61	2,352,397.67	1,207,824,014.83	1,694,312	180,872
Trenton	3,407,588.63	1,588,842.05	.....	1,070.08	1,546.24	4,999,047.00	11,320	512
Wallaceburg	2,560,714.04	84,670.94	.....	23.94	2,875.45	2,648,284.37	4,368	12
Windsor	197,013,526.17	26,961,093.82	.....	293,206.00	508,665.45	224,776,491.44	384,046	481,197
Woodstock	7,629,195.82	343,098.34	.....	6,052.51	3,010.50	7,981,357.17	16,488	442
Ontario Total	**1,756,828,852.19**	**487,603,371.26**	**5,355.96**	**10,927,888.62**	**4,552,973.16**	**2,259,917,641.19**	**3,637,969**	**1,499,526**

Statement of Customs and Excise Revenue by Revenue Centres

Tableau des recettes de douanes et accise par centres de revenu

MANITOBA

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Boissevain	1,600,010.52	381,001.75	22.75	2,181.93	6,659.82	1,989,876.77	15,386	5,379
Emerson	18,485,984.27	5,540,078.23	487.78	18,414.97	108,399.92	24,153,365.17	52,247	93,736
Winnipeg	60,610,255.49	18,414,973.46	22.52	370,720.04	226,858.51	79,622,830.02	235,274	11,177
Manitoba Total	**80,696,250.28**	**24,336,053.44**	**533.05**	**391,316.94**	**341,918.25**	**105,766,071.96**	**302,907**	**110,292**

SASKATCHEWAN

Estevan	381,062.39	83,385.07	28.05	2,094.41	6,954.07	473,523.99	10,433	1,104
Moose Jaw	679,059.15	120,056.33	.....	1,211.19	285.30	800,611.97	3,360	33
North Battleford	156,115.54	47,707.42	.....	863.42	400.00	205,086.38	2,283	31
North Portal	9,795,907.81	2,067,225.81	.....	18,418.21	25,625.47	11,907,177.30	25,062	34,189
Prince Albert	234,910.46	73,147.38	.....	681.31	317.25	309,056.40	3,637	258
Regina	9,420,585.41	3,959,893.21	.....	59,155.33	180,060.05	13,619,694.00	53,354	1,268
Regway	1,117,154.62	179,352.23	12.79	1,905.44	14,035.86	1,312,460.94	23,285	3,047
Saskatoon	5,927,037.81	1,911,702.78	.....	60,433.75	8,607.64	7,907,781.98	41,807	2,496
Swift Current	264,843.30	96,319.18	11.50	3,699.35	2,941.38	367,814.71	6,500	698
Weyburn	684,744.16	7,460.32	.....	61.62	181.00	692,447.10	1,035	11
Yorkton	41,484.12	17,148.09	.....	422.67	1,639.32	60,694.20	1,188	7
Saskatchewan Total	**28,702,904.77**	**8,563,397.82**	**52.34**	**148,946.70**	**241,847.34**	**37,656,348.97**	**171,944**	**43,142**

ALBERTA

Calgary	53,049,550.57	17,724,089.99	.....	429,908.07	706,895.39	71,910,444.02	204,840	10,871
Coutts	42,419,584.86	6,671,241.98	.....	56,393.11	81,465.97	49,228,685.92	85,705	28,899
Edmonton	79,510,682.63	24,000,216.71	.....	553,366.10	278,308.85	104,342,574.29	221,563	6,941
Lethbridge	2,539,866.88	417,475.10	.....	45,568.54	16,457.45	3,019,367.97	17,834	109
Medecine Hat	865,297.29	212,256.46	.....	91,791.12	8,242.31	1,177,587.18	9,742	313
Red Deer	1,429,703.61	353,071.80	.....	14,586.50	3,735.54	1,801,097.45	6,948	44
Alberta Total	**179,814,685.84**	**49,378,352.84**	.....	**1,191,613.44**	**1,095,105.51**	**231,479,756.83**	**546,632**	**47,177**

BRITISH COLUMBIA—*COLOMBIE-BRITANNIQUE*

Kingsgate	5,756,806.14	1,612,562.54	22.29	6,831.92	40,368.77	7,416,591.66	33,130	17,183
Nanaimo	1,718,144.72	322,145.33	.....	8,247.06	14,945.87	2,063,482.98	9,006	991
New Westminster	18,088,005.44	7,637,292.99	.....	22,860.64	80.87	25,748,239.94	27,202	1,357
Osoyoos	7,616,503.99	1,564,412.98	.....	27,571.19	32,967.12	9,241,455.28	82,087	10,481
Pacific Highway	60,220,042.81	16,695,815.17	460.16	159,163.66	299,863.79	77,375,345.59	270,019	213,696
Prince George	1,925,012.91	369,252.01	.10	5,031.10	7,091.93	2,306,388.05	16,062	171
Prince Rupert	1,192,925.81	49,496.46	306.74	889.96	23,243.04	1,266,862.01	5,364	909
Trail	2,576,654.24	832,938.92	7.35	4,029.14	17,059.28	3,430,688.93	31,722	5,018
Vancouver	324,209,325.75	121,146,536.04	2,848.14	2,346,519.79	2,343,895.30	450,049,125.02	203,759	80,052
Victoria	3,206,326.26	1,427,693.97	.....	48,210.42	91,878.55	4,774,109.20	48,445	5,625
British Columbia—*Colombie-Britannique* Total	**426,509,748.07**	**151,658,146.41**	**3,644.78**	**2,629,354.88**	**2,871,394.52**	**583,672,288.66**	**726,796**	**335,483**

YUKON TERRITORY—*TERRITOIRE DU YUKON*

Whitehorse	432,112.52	217,020.57	265.54	5,416.64	76,106.53	730,921.80	4,793	586
Yukon Territory—*Territoire du Yukon* Total	**432,112.52**	**217,020.57**	**265.54**	**5,416.64**	**76,106.53**	**730,921.80**	**4,793**	**586**

EXCISE COLLECTIONS—*PERCEPTIONS D'ACCISE*

Regional Excise Offices *Bureaux régionaux d'accise*	Sales Tax *Taxe de vente*	Excise Tax On Gasoline *Taxe d'accise sur l'essence*	Other Excise Taxes *Autres taxes d'accise*	Excise Duties *Droits d'accise*	Sundry Collection *Perceptions diverses*	Total Revenue *Recettes totales*
	$ cts	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Halifax, N.S.	75,524,501.16	19,348,991.30	368,718.04	47,156,670.95	339.95	142,399,221.40
Québec, Qué.	128,636,911.41	162,391.13	1,134,497.21	38,651,217.80	2,222.64	168,587,240.19
Montréal, Qué.	682,167,961.38	84,582,634.35	247,034,832.69	360,890,454.93	43,375.95	1,374,719,259.30
Ottawa, Ont.	86,579,881.34	96,616.40	1,234,200.76	792,910.83	13,064.00	88,716,673.33
Toronto, Ont.	1,857,558,343.94	403,937,922.50	205,651,458.04	181,307,973.16	101,981.39	2,648,557,679.03
Hamilton, Ont.	322,475,621.90	126,023.14	13,782,147.00	2,743,563.05	13,048.80	339,140,403.89
Kitchener, Ont.	130,419,651.21	54,807.46	384,455.97	42,349,162.63	3,051.40	173,211,128.67
London, Ont.	234,485,210.80	2,248,825.48	6,400,787.18	27,843,050.69	148.10	270,978,022.25
Winnipeg, Man.	103,427,583.77	14,922,977.31	693,512.82	48,659,416.11	6,426.43	167,709,916.44
Calgary, Alta.	152,281,293.82	20,586,544.21	481,272.26	67,284,434.18	4,502.10	240,638,046.57
Vancouver, B.C.	207,973,068.82	10,348,369.83	3,266,726.39	77,729,354.52	11,102.20	299,328,621.76
Total	**3,981,530,829.55**	**556,416,103.11**	**480,432,608.36**	**895,408,208.85**	**199,262.96**	**5,913,986,212.83**

MISCELLANEOUS—*DIVERS*

Revenue Centres *Centres de revenu*	Import Duties *Droits d'importation*	Sales Tax *Taxe de vente*	Sales Tax on Gasoline *Taxe d'accise sur l'essence*	Other Excise Taxes *Autres taxes d'accise*	Excise Duties *Droits d'accise*	Sundry Collections *Perceptions diverses*	Total Revenue *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Headquarters—*Administration centrale*	19,311.79	.....	.....	.....	.....	1,200,716.66	1,220,028.45
Total	**19,311.79**	.....	.....	.....	.....	**1,200,716.66**	**1,220,028.45**

REVENUE SUMMARY—*SOMMAIRE DES RECETTES*

	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — Nombre	Number — Nombre
Newfoundland— *Terre-Neuve*	8,201,349.40	2,208,211.91	.....	69,184.75	.....	111,945.07	10,590,691.13	47,626	5,518
Nova Scotia— *Nouvelle-Écosse*	62,601,521.82	37,780,091.05	.10	504,597.82	.....	295,934.61	101,182,145.40	121,651	57,963
Prince Edward Island— *Île-du-Prince-Édouard*	823,077.03	248,123.00	.....	3,747.10	.....	8,583.31	1,083,530.44	10,050	554
New Brunswick— *Nouveau-Brunswick*	29,176,321.28	7,221,338.39	.....	130,592.23	.....	198,761.99	36,727,013.89	182,676	97,578
Quebec—*Québec*	841,864,368.68	147,102,645.31	21,137.59	6,949,144.65	.....	3,622,111.60	999,559,407.83	1,778,483	811,318
Ontario	1,756,828,052.19	487,603,371.26	5,355.96	10,927,888.62	.....	4,552,973.16	2,259,917,641.19	3,637,969	1,499,526
Manitoba	80,696,250.28	24,336,053.44	533.05	391,316.94	.....	341,918.25	105,766,071.96	302,907	110,292
Saskatchewan	28,702,904.77	8,563,397.82	52.34	148,946.70	.....	241,047.34	37,656,348.97	171,944	43,142
Alberta	179,814,685.84	49,378,352.04	.....	1,191,613.44	.....	1,095,105.51	231,479,756.83	546,632	47,177
British-Columbia— *Colombie-Britannique*	426,509,748.07	151,658,146.41	3,644.78	2,629,354.88	.....	2,871,394.52	583,672,288.66	726,796	335,483
Yukon Territory— *Territoire du Yukon*	432,112.52	217,020.57	265.54	5,416.64	.....	76,106.53	730,921.80	4,793	586
Total	3,415,650,391.88	916,316,751.20	30,989.36	22,951,803.77	.....	13,415,881.89	4,368,365,818.10	7,531,527	3,009,137
Excise Collections— *Perceptions d'accise*	.....	3,981,530,029.55	556,416,103.11	480,432,608.36	895,408,208.85	199,262.96	5,913,986,212.83	.....	.....
Miscellaneous—*Divers*	19,311.79	.....	.....	.....	.....	1,200,716.66	1,220,028.45	.....	.....
Gross Collections— *Perceptions brutes*	3,415,669,703.67	4,897,846,780.75	556,447,092.47	503,384,412.13	895,408,208.85	14,815,861.51	10,283,572,059.38	.....	.....
Less: Refunds and Drawbacks— *Moins: remboursements et drawbacks*	415,427,787.11	199,698,213.47	136,122,330.11	1,781,488.17	130,174.33	.....	753,159,993.19	.....	.....
Net Revenue—*Recettes nettes*	3,000,241,916.56	4,698,148,567.28	420,324,762.36	501,602,923.96	895,278,034.52	14,815,861.51	9,530,412,066.19	.....	.....

EXCISE DUTY

Comparative Statement of Receipts during the fiscal years 1977-78, 1978-79 and 1979-80

DROITS D'ACCISE

État comparatif des recettes pendant les exercices financiers 1977-78, 1978-79 et 1979-80

		Totals — *Totaux*
		$ cts.
Spirits, matured—*Spiritueux mûris*	1977-78	368,793,898.89
	1978-79	382,614,683.60
	1979-80	367,622,775.19
Spirits, unmatured—*Spiritueux non mûris*	1977-78	2,231,182.80
	1978-79	1,553,779.20
	1979-80	1,621,348.26
Beer—*Bière*	1977-78	183,995,946.00
	1978-79	180,035,680.95
	1979-80	193,155,744.42
Cigars—*Cigares*	1977-78	1,890,573.71
	1978-79	1,598,045.15
	1979-80	1,086,063.97
Cigarettes—*Cigarettes*	1977-78	317,453,734.01
	1978-79	305,050,230.15
	1979-80	324,813,013.01
Manufactured Tobacco—*Tabac fabriqué*	1977-78	8,055,891.06
	1978-79	7,344,069.48
	1979-80	6,499,524.32
Canadian Raw Leaf Tobacco—*Tabac naturel canadien en feuilles*	1977-78	15,451.70
	1978-79	12,954.13
	1979-80	580,466.04
Licences—*Licences*	1977-78	32,995.23
	1978-79	32,796.15
	1979-80	29,273.64
Total Revenue—*Recettes totales*	1977-78	882,469,673.40
	1978-79	878,242,238.81
	1979-80	895,408,208.85

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1977-78, 1978-79 and 1979-80

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1977-78, 1978-79 et 1979-80

		Importation — *Importation*	Domestic — *Domestique*	Grand Total — *Total global*
		$ cts.	$ cts.	$ cts.
1—Sales Tax—*Taxes de vente* 5%	1977-78	14,852,745.06	376,937,439.07	391,790,184.13
9-12%		872,684,133.33	3,020,154,498.25	3,892,838,631.58
Diesel		10,576.91	324,358,572.76	324,369,149.67
		887,547,455.30	3,721,450,510.08	4,608,997,965.38
1—Sales Tax—*Taxes de vente* 5%	1978-79	17,846,350.52	428,988,937.91	446,835,288.43
9-12%		961,857,852.04	3,088,964,361.08	4,050,822,213.12
Diesel		211,080.22	428,245,489.35	428,456,569.57
		979,915,282.78	3,946,198,788.34	4,926,114,071.12
1—Sales Tax—*Taxes de vente* 5%	1979-80	20,719,110.76	517,117,758.30	537,836,869.06
9-12%		895,301,734.61	2,936,327,515.05	3,831,629,249.66
Diesel		295,905.83	528,084,756.20	528,380,662.03
		916,316,751.20	3,981,530,029.55	4,897,846,780.75
2—Cigars—*Cigares*	1977-78	283,250.94	5,220,165.06	5,503,416.00
	1978-79	211,402.01	8,746,465.67	8,957,867.68
	1979-80	320,878.98	6,206,638.15	6,527,517.13
3—Cigarettes—*Cigarettes*	1977-78	2,307,068.81	338,848,169.20	341,155,238.01
	1978-79	237,835.67	374,192,999.45	374,430,835.12
	1979-80	797,504.39	373,317,471.67	374,114,976.06
4—Manufactured Tobacco—*Tabac fabriqué*	1977-78	1,922,856.39	30,084,401.12	32,007,257.51
	1978-79	1,328,944.08	11,911,481.09	13,240,425.17
	1979-80	1,562,362.06	11,433,964.48	12,996,326.54
5—Jewellery/Clocks/Watches, etc.—*Bijouterie/Horloges/Montres, etc.*	1977-78	9,110,260.54	25,278,772.24	34,389,032.78
	1978-79	13,199,356.87	32,113,464.63	45,312,821.50
	1979-80	11,225,638.85	42,840,321.45	54,065,960.30
6—Lighters—*Briquets*	1977-78	1,813,279.37	37,309.25	1,850,588.62
	1978-79	1,895,227.12	351,045.62	2,246,272.74
	1979-80	2,526,031.45	95,885.92	2,621,917.37
7—Matches—*Allumettes*	1977-78	48,735.46	1,050,235.64	1,098,971.10
	1978-79	48,681.23	862,874.74	911,555.97
	1979-80	128,531.71	329,335.95	457,867.66
8—Playing Cards—*Cartes à jouer*	1977-78	356,914.68	1,264,097.84	1,621,012.52
	1978-79	357,191.76	1,345,622.20	1,702,813.96
	1979-80	376,506.23	1,329,073.20	1,705,579.43
9—Coin Games—*Articles de jeu à pièce de monnaies*	1977-78	1,175,182.82	11,806.40	1,186,989.22
	1978-79	1,088,842.07	1,386.11	1,090,228.18
	1979-80	1,505,660.52	881.26	1,506,541.78
10—Smokers' Accessories—*Accessoires de fumeurs*	1977-78	212,494.52	66,408.78	278,903.30
	1978-79	406,497.79	52,542.11	459,039.90
	1979-80	350,750.00	47,832.09	398,582.09
11—Wines—*Vins*	1977-78	1,041,643.62	9,533,488.85	10,575,132.47
	1978-79	806,136.47	10,747,889.04	11,554,025.51
	1979-80	1,234,412.62	11,125,947.73	12,360,360.35
12—Automobiles—*Automobiles*	1977-78	305,774.93	19,481,353.62	19,787,128.55
	1978-79	303,611.80	5,561,562.45	5,865,174.25
	1979-80	822,548.09	1,253,245.00	2,075,793.09

Comparative Statement of Receipts during the fiscal years 1977-78, 1978-79 and 1979-80

État comparatif des recettes pendant les exercices financiers 1977-78, 1978-79 et 1979-80

		Importation — *Importation*	Domestic — *Domestique*	Grand Total — *Total global*
		$ cts.	$ cts.	$ cts.
13—Motorcycles—*Motocyclettes*	1977-78	2,671,465.68	153.13	2,671,618.81
	1978-79	2,138,248.05	147.82	2,138,395.87
	1979-80	239,079.85	16.71	239,096.56
14—Aircraft—*Aéronefs*	1977-78	1,494,602.93	230,296.84	1,724,899.77
	1978-79	1,291,543.72	189,405.31	1,480,949.03
	1979-80	99,493.90	65,208.77	164,702.67
15—Boat Motors—*Moteurs de bateaux*	1977-78	591,676.46	2,763,983.02	3,355,659.48
	1978-79	355,688.08	2,519,682.33	2,875,370.41
	1979-80	78,730.14	151,316.63	230,046.77
16—Gasoline—*Essence*	1977-78	10,529.86	770,391,923.17	770,402,453.03
	1978-79	13,912.49	678,986,630.02	679,000,542.51
	1979-80	30,989.36	556,416,103.11	556,447,092.47
17—Automotive Air Conditioners—*Climatiseurs d'air d'automoteurs*	1977-78	973,858.84	11,038,180.00	12,012,038.84
	1978-79	1,426,358.83	22,321,567.71	23,747,926.54
	1979-80	1,675,845.30	27,564,400.47	29,240,245.77
18—Licences, Interest and Miscellaneous—*Licences, intérêt et divers*	1977-78	262,906.34	3,977,629.04	4,240,535.38
	1978-79	8,399.17	4,107,754.60	4,116,153.77
	1979-80	7,829.68	4,671,068.88	4,678,898.56
19—Total Revenue—*Recettes totales*	1977-78	912,129,957.49	4,940,728,883.28	5,852,858,840.77
	1978-79	1,005,033,159.99	5,100,211,309.24	6,105,244,469.23
	1979-80	939,299,544.33	5,018,378,741.02	5,957,678,285.35

Comparative Statement of Accounts Receivable at March 31, 1980

État comparatif des comptes à recevoir au 31 mars 1980.

	1980		1979
	$		$
Current Year—*Année en cours*			
Collectable—*Recouvrables*			
Interdepartmental—*Interministériels*	510,182		516,074
Other—*Autres*	38,944,995		37,990,026
Uncollectable—*Irrécouvrables*	459,891		330,168
	39,915,068		38,836,268
Previous Years—*Années précédentes*			
Collectable—*Recouvrables*			
Interdepartmental—*Interministériels*	187,315		63
Other—*Autres*	21,545,737		14,059,416
Uncollectable—*Irrécouvrables*	5,802,396		3,861,898
	27,535,448		17,921,379
	67,450,516		56,757,647

Notes to Statement of Accounts Receivable.

Notes aux états des comptes à recevoir.

The total receivables represent 13,251 accounts and consist of:

Le total des comptes à recevoir comprend 13,251 créances et consiste en:

	Customs — *Douanes* $	Excise — *Accise* $	Total — *Total* $
Active and Collectable This amount represents current debts on which collection action is presently being taken, and represents 9,405 accounts. *Dettes actives et recouvrables* *Ce montant comprend des créances exigibles qui sont actuellement en voie de recouvrement et représente 9,405 créances.*	16,444,845	11,358,565	27,803,410
Disputed—Under Appeal There are 2,423 accounts which have been disputed or are under appeal as provided for under governing acts and regulations. *Contestées—En appel* *Il y a 2,423 créances qui ont été contestées ou qui sont en appel tel que prévu par les règlements et les lois gouvernementaux.*	6,152,085	19,452,451	25,604,536
Bankruptcies There are 764 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act. *Faillites* *Il y a 764 créances contenant un ordre de réception ou une attribution officielle qui a été classé en vertu de la Loi sur la faillite.*	698,975	7,081,307	7,780,282
Uncollectable These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 659 such debts. *Irrécouvrables* *Ce sont les créances pour lesquelles toutes possibilités de recouvrement ont été tentées et qui attendent l'autorisation d'être soumises pour radiation ou qui sont en voie d'être soumises au Comité Ministériel des Comptes Irrécouvrables pour révision. Il y a 659 créances de ce genre.*	1,023,365	5,238,923	6,262,288
	24,319,270	43,131,246	67,450,516

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1979-80.

RADIATIONS DE DETTES DES COMPTES À RECEVOIR DURANT 1979-80.

	No. of Items — *N° d'items*	Amount — *Montant*	Authority — *Autorisation*
	600	457,493	Sec. 18 Financial Administration Act *Art. 18 Loi sur l'administration financière*
	63	73,881	Bankruptcy Act *Loi sur la faillite*
	(1)	(1)	Vote 1B

(1)Due to the dissolution of Parliament, debts over $5,000 which had been approved for deletion by Treasury Board did not receive the necessary Parliamentary approval. For 1979-80, 102 accounts totalling $2,565,838; for 1978-79, 102 accounts totalling $1,982,112.

(1)À cause de la dissolution du Parlement, la radiation de dettes de plus de $5,000, qui avait été approuvée par le Conseil du Trésor, n'a pas reçu l'approbation parlementaire nécessaire. Pour 1979-80, 102 comptes totalisant $2,565,838; pour 1978-79, 102 comptes totalisant $1,982,112.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31

1980

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS

1980

OTTAWA, September 26, 1980.

The Honourable WILLIAM H. ROMPKEY
Minister of National Revenue,
Ottawa, Ontario.

SIR:

I have the honour to submit the Annual Report of the Department of National Revenue, Taxation for the fiscal year ended March 31, 1980.

Yours Faithfully,
B. A. MacDonald
Deputy Minister of
National Revenue for Taxation

OTTAWA, le 26 septembre 1980.

L'honorable WILLIAM H. ROMPKEY
Ministre du Revenu national,
Ottawa, Ontario.

Monsieur le Ministre,

J'ai l'honneur de vous présenter le rapport annuel du ministère du Revenu national, Impôt, pour l'exercice financier terminé le 31 mars 1980.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

B. A. MacDonald
Sous-ministre du
Revenu national pour l'Impôt

Statement of collections by National Revenue, Taxation under the Income Tax Act, the Estate Tax Act, Part I of the Canada Pension Plan Act, Part I of the Unemployment Insurance Act, during fiscal years 1979-80 and 1978-79.

État des rentrées perçues par le Ministère du Revenu national, Impôt, en vertu de la Loi de l'Impôt sur le revenu, de la Loi de l'Impôt sur les successions, de la Partie I de la Loi instituant le Régime de pensions du Canada et de la Partie I de la Loi sur l'assurance-chômage, au cours des exercices financiers 1979-80 et 1978-79.

Source of Revenue — *Source de revenu*	Gross Collections 1979-80 — *Rentrées brutes*	Refunds 1979-80 — *Rembourse-ments*	Net Collections 1979-80 — *Rentrées nettes*	Net Collections 1978-79 — *Rentrées nettes*
	$(000)	$(000)	$(000)	$(000)
Income Tax *Impôt sur le revenu*				
Individuals Tax and Canada Pension Plan Contributions and Unemployment Insurance Premiums *Impôt sur les particuliers, cotisations au Régime de pensions du Canada et cotisations d'assurance-chômage*				
Employer Remittances *Remises des employeurs*	29,160,388	5,640,680	23,519,708	21,173,231
Direct Payments *Versements directs*	4,469,245	53,841	4,415,404	3,781,622
Total Individuals *Total particuliers*	33,629,633	5,694,521	27,935,112	24,954,853
Corporation Tax *Impôt sur les corporations*	8,723,385	211,804	8,511,581	7,218,021
Non-Resident Tax *Impôt sur les non-résidents*	790,277	3,067	787,210	568,136
Miscellaneous *Divers*	100,267	5,478	94,789	75,275
Total Revenues *Revenu total*	43,243,562	5,914,870	37,328,692	32,816,285
Allocation of Net Revenues Collected *Répartition des rentrées nettes d'impôt*				
Federal Income Tax *Impôt fédéral sur le revenu*	30,660,694	5,914,870	24,745,824	20,953,499
Provincial Income Tax (1) *Impôt provincial (1)*	7,358,309	.....	7,358,309	6,873,373
Canada Pension Plan Contributions (2) *Cotisations au Régime de pensions du Canada (2)*	2,367,478	.....	2,367,478	2,124,126
Unemployment Insurance Premiums (2) *Cotisations d'assurance-chômage (2)*	2,857,081	.....	2,857,081	2,865,287
Total Revenues *Revenu total*	43,243,562	5,914,870	37,328,692	32,816,285

(1) Allocated from Tax Collections of Individuals and Corporations.
(2) Allocated from Tax Collections of Individuals.

(1) Provenant des rentrées d'impôt sur les particuliers et les corporations.
(2) Provenant des rentrées d'impôt sur les particuliers.

STATEMENT OF ACCOUNTS RECEIVABLE
ÉTAT DES COMPTES À RECEVOIR

	March 31, 1980 — Le 31 mars 1980	March 31, 1979 — Le 31 mars 1979
	$(000)	$(000)
Income Tax — *Impôt sur le revenu*		
Individuals—*Particuliers*	834,534	680,582
Corporations—*Corporations*	677,435	437,172
Tax Deductions—*Déductions d'impôt*	130,080	106,114
Non-Residents—*Non-résidents*	14,345	15,142
Deferred Tax—*Impôt différé*	2,041	2,059
	1,658,435	1,241,069
Provincial Succession Duty	1,713	2,318
Impôt sur les droits de succession Provinciaux		
Miscellaneous (1)	38,404	25,854
Divers (1)		
Total Outstanding	1,698,552	1,269,241
Total en suspens		

(1) The classification of "Miscellaneous" includes tax and penalty assessed under T3-T4-T5 series of returns, and non-tax revenue of $78,000 in 1980 and $65,000 in 1979.

(1) La catégorie "Divers" comprend l'impôt prélevé et les pénalités imposées à l'égard de la série de déclarations T3-T4-T5 et recettes non-fiscales de $78,000 en 1980 et $65,000 en 1979.

The amount outstanding is made up of:
Le montant en suspens se décompose de la façon suivante:

	March 31, 1980 — Le 31 mars 1980		March 31, 1979 — Le 31 mars 1979	
	Number of Accounts — *Nombre de comptes*	Value — *Valeur*	Number of Accounts — *Nombre de comptes*	Value — *Valeur*
		$(000)		$(000)
Current Assessments				
Assessed since January 1	46,361	172,981	206,640	202,925
Cotisations courantes				
visant depuis le 1er janvier				
Deferred Tax	1,156	2,041	1,253	2,059
Impôt différé				
Non-Current Assessments				
Assessed in prior years				
Cotisations non-courantes				
visant les années précédentes				
Assessments Under Appeal	5,352	412,768	5,054	285,186
Cotisations en appel				
Assessments Segregated Uncollectible	26,417	118,257	25,910	82,692
Cotisations mises à part comme irrécouvrables				
Assessments of Bankrupts	16,389	97,809	13,540	81,600
Cotisations des faillis				
Assessments Other				
Autres Cotisations				
(a) Under arrangement	82,465	164,740	82,469	114,112
(a) Arrangements conclus				
(b) Under definitive action	23,118	142,216	28,514	178,317
(b) Mesures définitives en cours				
(c) Not under definitive action	312,682	563,526	150,295	309,987
(c) Aucunes mesures définitives en cours				
(d) Minor balance	313,753	24,136	245,788	12,298
(d) Solde mineur				
Sundry (Non-Tax Revenue)	579	78	169	65
Divers (Recettes non-fiscales)				
Total Outstanding	828,272	1,698,552	759,632	1,269,241
Total en suspens				

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS
EXCISE
AND
TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31
1981

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES
ACCISE
ET
IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1981

CANADA

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS
EXCISE
AND
TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31
1981

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES
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POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1981

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To His Excellency the Right Honourable Edward Schreyer, C.C., C.M.M., C.D.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual Report of the Department of National Revenue containing Tables and Statements relative to Customs Duties, Excise and Income Taxes of Canada, for the fiscal year ended March 31, 1981, as compiled from official returns.

All of which is respectfully submitted.

William H. Rompkey,
Minister of National Revenue.

OTTAWA, October 5, 1981.

A son Excellence le très honorable Edward Schreyer, C.C., C.M.M., C.D.

PLAISE À VOTRE EXCELLENCE,

Le soussigné a l'honneur de présenter à Votre Excellence le rapport annuel du ministère du Revenu national, renfermant des tableaux et des relevés relatifs aux droits de douane, à la taxe d'accise et à l'impôt sur le revenu, du Canada, pour l'exercice financier terminé le 31 mars 1981, et compilé d'après les comptes rendus officiels.

Veuillez agréer l'assurance de mon respectueux dévouement.

William H. Rompkey,
Ministre du Revenu national.

OTTAWA, le 5 octobre 1981.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS AND EXCISE

FOR THE FISCAL YEAR ENDED MARCH 31

1981

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES ET ACCISE

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS

1981

The Honourable WILLIAM H. ROMPKEY,

Minister of National Revenue.

SIR:

As required by Statute, I have the honour to submit the Annual Report of the Department of National Revenue, Customs and Excise, for the fiscal year ended March 31, 1981.

Yours faithfully,

J. P. CONNELL,
Deputy Minister of National Revenue for Customs and Excise

OTTAWA, October 5, 1981.

L'honorable WILLIAM H. ROMPKEY,

Ministre du Revenu national.

MONSIEUR LE MINISTRE,

Conformément aux exigences de la Loi, j'ai l'honneur de vous remettre le rapport annuel du ministère du Revenu national, douanes et accise, pour l'exercice financier terminé le 31 mars 1981.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

J. P. CONNELL,
Sous-ministre du Revenu national pour Douanes et Accise

OTTAWA, le 5 octobre 1981.

Statement of Customs and Excise Revenue by Revenue Centres
Tableau des recettes de douanes et accise par centres de revenu
NEWFOUNDLAND—*TERRE-NEUVE*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — Nombre	Number — Nombre
Argentia	73,492.02	5,180.05	.....	100.00	1,911.45	80,683.52	366	231
Botwood	214,859.46	701.70	.....	20.00	4,144.85	219,726.01	480	318
Burin	26,284.99	752.30	.....	38.80	976.32	28,052.41	607	365
Corner Brook	962,673.92	118,207.75	.....	445.74	18,796.98	1,100,124.39	5,549	303
Fortune	14,488.29	1,021.22	.....	125.57	4,170.12	19,805.20	1,223	1,535
Gander	66,014.63	27,742.63	.....	302.86	5,437.73	99,497.85	3,819	476
Goose Bay	23,017.00	12,943.25	.....	94.26	26,713.44	62,767.95	941	144
Grand Falls	728,790.40	57,951.36	.....	459.23	25.09	787,226.08	2,239	13
Harbour Grace	18,151.68	5,204.00	.....	567.26	92.11	24,015.05	575	114
Lewisporte	4,895.63	2,358.91	.....	10.39	577.44	7,842.37	217	.....
Port aux Basques	10,831.16	4,344.68	.....	207.73	1,357.80	16,741.37	707	143
St. John's	7,474,119.52	2,008,093.70	.....	30[illegible]30.36	139,787.93	9,926,351.51	34,680	3,520
Newfoundland— *Terre-Neuve* Total	9,617,618.70	2,244,501.55	.....	366,722.20	203,991.26	12,372,833.71	51,483	7,162

NOVA SCOTIA—*NOUVELLE-ÉCOSSE*

Amherst	457,915.58	230,593.83	.....	523.29	2,717.94	691,750.64	3,381	17
Antigonish	13,404.29	6,879.74	.....	179.41	50.00	20,513.44	1,391	.....
Baddeck	11,806.68	3,324.93	.....	104.77	1,270.69	16,507.07	308	49
Bridgewater	62,376.44	13,282.15	.....	36.52	147.00	75,842.11	1,665	105
Chester	9,408.27	3,553.18	.....	63.46	230.56	13,255.47	471	2
Digby	41,856.75	8,162.39	.....	728.97	955.32	51,703.43	1,089	12
Halifax	52,731,930.29	32,304,033.04	.....	892,174.43	202,990.59	86,131,128.35	74,637	46,540
Kentville	655,964.89	85,544.67	.....	14,771.30	1,163.58	757,444.44	3,788	30
Liverpool	42,925.39	9,169.73	.....	530.07	974.22	53,599.41	1,117	61
Lunenburg	77,274.59	13,273.41	.....	121.67	1,716.64	92,386.31	3,230	172
Middleton	588,860.25	93,338.10	.....	349.36	744.16	683,291.87	1,801	132
New Glasgow	1,573,360.08	184,783.44	.03	443.25	417.12	1,759,003.92	4,586	146
Port Hawkesbury	722,456.02	27,923.17	.....	312.13	993.80	751,685.12	2,135	516
Shelburne	14,535.49	3,111.16	.....	63.87	1,910.35	19,620.87	925	76
Sydney	886,877.64	114,053.10	.....	2,547.79	21,172.14	1,024,650.67	10,289	1,811
Truro	1,785,083.11	387,863.30	.....	20,780.66	2,974.48	2,196,701.55	5,735	212
Windsor	18,549.70	6,297.69	.....	242.95	4,185.00	29,275.34	1,133	130
Yarmouth	672,575.40	111,642.89	.....	4,555.05	6,407.31	795,180.65	7,100	4,626
Nova Scotia— *Nouvelle-Écosse* Total	60,367,160.86	33,606,829.92	.03	938,528.95	251,020.90	95,163,540.66	124,781	54,637

PRINCE EDWARD ISLAND—*ÎLE-DU-PRINCE-ÉDOUARD*

Charlottetown	685,562.50	205,362.54	.....	52,411.00	5,048.62	948,384.66	6,757	418
Montague	48,000.96	2,681.70	.....	17.57	453.10	51,153.33	497	5
Summerside	49,147.94	14,683.73	.....	830.11	941.54	65,603.32	2,268	78
Prince Edward Island—*Île-du-Prince-Édouard* **Total**	782,711.40	222,727.97	.....	53,258.68	6,443.26	1,065,141.31	9,522	501

NEW BRUNSWICK—*NOUVEAU-BRUNSWICK*

Andover	141,664.01	27,466.62	.....	301.64	688.78	170,121.05	8,077	2,013
Bathurst	504,165.92	32,274.46	.....	1,052.66	409.82	537,902.86	4,102	43
Campbellton	105,873.75	6,377.02	.....	454.59	1,686.15	114,391.51	1,412	199
Campobello	48,780.33	9,947.74	.....	16.68	148.10	58,892.85	8,534	287
Caraquet	16,184.37	2,678.41	.....	127.84	834.31	19,824.93	335	28
Centreville	425,783.28	33,093.87	.....	98.68	268.56	459,244.39	10,182	1,313
Clair	54,382.67	7,075.13	.....	56.18	689.03	62,203.01	4,972	1,348
Edmunston	1,608,695.86	155,972.25	.....	352.38	1,901.09	1,766,921.58	17,364	4,379
Fredericton	3,100,207.35	962,860.95	.....	173,326.75	16,389.32	4,252,784.37	13,347	739
Grand Falls	122,393.42	22,736.35	10.21	1,445.76	2,716.33	149,302.07	8,040	1,532
Grand Manan	11,241.48	2,308.53	.....	.....	2,448.57	15,998.58	322	250
McAdam	211,134.47	14,330.60	.....	190.42	1,760.10	227,415.59	4,643	3,739
Moncton	3,978,442.73	2,229,714.25	.....	69,684.00	37,417.86	6,315,258.84	24,522	479
Newcastle	47,797.57	23,232.24	.....	110.58	2,570.20	73,710.59	2,377	190
Saint John	10,047,761.92	1,864,350.99	.....	7,061.29	52,094.84	11,971,269.04	21,796	24,902
St. Andrews	26,204.61	10,453.56	.....	481.66	2,313.20	39,453.03	939	226
St. Leonard	67,458.07	22,191.60	.....	333.44	2,476.98	92,460.09	5,126	3,118
St. Stephen	2,619,114.32	467,417.30	.....	5,776.71	50,844.00	3,143,152.33	27,297	26,357
Sussex	23,396.08	3,025.00	.....	24.21	.....	26,445.29	657	49
Woodstock	5,687,207.90	568,200.49	.....	2,048.68	50,694.88	6,308,151.95	23,448	29,296
New Brunswick—*Nouveau-Brunswick* **Total**	28,847,890.11	6,465,707.36	10.21	262,944.15	228,352.12	35,804,903.95	187,492	100,487

QUEBEC—*QUÉBEC*

Amos	47,971.71	6,638.15	.....	140.30	.....	54,750.16	608	9
Armstrong	399,965.72	63,757.02	.....	1,674.92	13,979.61	479,377.27	5,928	12,041
Baie-Comeau	269,293.69	21,234.42	.....	54.25	2,068.25	292,650.11	1,336	305
Cap-aux-Meules	2,107.58	660.17	.....	8.85	146.00	2,922.60	123	3
Chambord	146,410.21	21,651.44	.....	2,029.80	211.39	170,302.84	1,535	10
Chandler	16,101.97	601.87	.....	59.12	448.00	17,210.96	320	184
Chicoutimi	3,272,304.16	102,816.51	.....	470.73	7,123.80	3,382,715.20	6,226	14
Cowansville	2,873,710.74	413,564.73	.....	735.52	1,732.08	3,289,743.07	5,257	19
Drummondville	4,118,475.62	830,380.15	.....	2,104.56	1,702.30	4,952,662.63	10,815	164
Dundee	7,503.99	4,564.66	.....	21.93	10.54	12,101.12	677	1,035
East Hereford	16,720.60	3,614.05	.....	564.07	388.14	21,286.86	1,560	2,740
Farnham	831,814.56	9,917.74	.....	36.10	4.50	841,772.90	1,563	697
Frelighsburg	35,531.23	24,691.28	.....	1,101.99	2,098.14	63,422.64	2,307	1,423
Gaspé	56,888.35	1,690.29	.....	22.70	884.16	59,485.50	297	40
Granby	7,905,176.55	280,639.83	.....	743.81	14,045.98	8,200,606.17	14,376	112
Hemmingford	87,699.56	8,647.30	.....	76.18	2,388.30	98,811.34	4,266	955
Highwater	71,712.46	21,254.23	.....	379.87	1,028.58	94,375.14	1,927	1,700
Hull	59,823.17	19,683.00	.....	1,156.22	1.00	80,663.39	3,948	52
Huntingdon	670,415.63	44,180.66	.....	169.71	3,423.01	718,189.01	5,120	7,549
Joliette	2,616,837.37	158,342.19	.....	563.44	750.00	2,776,493.00	4,928	74

Statement of Customs and Excise Revenue by Revenue Centres

Tableau des recettes de douanes et accise par centres de revenu

QUEBEC—Concluded—*QUÉBEC—fin*

Revenue Centres *Centres de revenu*	Import Duties *Droits d'importation*	Sales Tax *Taxe de vente*	Excise Tax On Gasoline *Taxe d'accise sur l'essence*	Other Excise Taxes *Autres taxes d'accise*	Sundry Collections *Perceptions diverses*	Total Revenue *Recettes totales*	Import Entries *Déclarations d'importation*	Export Entries *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number *Nombre*	Number *Nombre*
La Baie	1,086,532.45	94,719.44	.....	84.84	1,074.83	1,182,411.56	877	232
La Tuque	34,344.96	3,281.26	.....	18.08	84.00	37,728.30	379	10
Lachute	1,109,223.78	128,283.85	.....	205.65	824.00	1,238,537.28	2,675	26
Lacolle	69,269,516.15	10,268,530.97	28.87	147,053.93	269,713.86	79,954,843.78	215,723	221,912
Lévis	758,230.65	147,723.43	.....	613.99	2,279.79	908,847.86	5,799	130
Louiseville	44,247.70	6,517.33	.....	13,685.38	31.00	64,481.41	178	16
Magog	343,774.06	11,101.78	.....	151.03	.....	355,026.87	1,086	13
Marieville	1,193,395.84	84,760.58	.....	171.51	1,354.00	1,279,681.93	1,408	8
Matane	7,091.69	3,779.20	.....	68.91	1,198.17	12,137.97	403	97
Montmagny	777,373.66	28,761.25	.....	5.84	60.00	806,200.75	1,748	32
Montréal	639,592,062.97	129,540,130.52	588,446.26	18,915,793.25	2,178,654.40	790,815,087.40	1,220,418	187,035
Nicolet	1,138.68	665.55	.....	5.87	3.00	1,813.10	140	1
Noyan	13,988.07	5,983.98	.....	39.27	1,626.43	21,637.75	1,936	1,037
Paspébiac	3,284.59	1,514.08	.....	14.70	.....	4,813.37	235	25
Philipsburg	8,614,935.85	1,478,541.24	85.47	223,253.30	39,048.88	10,355,864.74	65,029	96,709
Pohénégamook	1,772.49	1,150.10	.....	14.81	.....	2,937.40	119	13
Pointe-au-Pic	691,561.23	290,636.01	.....	28.90	196.00	982,422.14	481	47
Québec	15,822,264.23	3,737,015.27	.....	70,411.39	158,801.13	19,788,492.02	42,021	2,941
Richmond	1,034,412.13	10,175.85	.....	28.39	767.50	1,045,383.87	3,794	2,616
Rimouski	291,414.09	512,951.98	.....	114.34	2,492.70	806,973.11	2,327	98
Rivière-du-Loup	134,693.56	17,721.24	.....	58.00	1,059.37	153,532.17	980	24
Rock Island	2,742,469.28	249,959.22	61.31	2,553.76	14,086.77	3,009,130.34	15,227	30,040
Rouyn	197,895.24	28,730.99	.....	333.09	2.00	226,961.32	2,600	13
St-Hyacinthe	2,513,490.60	136,153.16	.....	4,430.69	9,770.00	2,663,844.45	5,405	45
St-Jean	3,634,443.39	1,003,228.61	.....	5,075.87	919.01	4,643,666.88	6,730	92
St-Jérôme	1,915,231.54	212,496.76	37.50	4,226.54	3,477.83	2,135,470.17	7,493	142
St-Pamphile	1,475.09	1,123.04	.....	26.40	123.20	2,747.73	1,192	239
Sept-Îles	1,280,738.14	263,061.71	.....	482.45	4,032.64	1,548,314.94	5,763	1,390
Shawinigan	1,099,642.43	37,005.00	.....	364.37	1,525.94	1,138,537.74	4,506	13
Sherbrooke	5,523,414.04	323,396.94	.....	3,635.97	30,712.12	5,881,159.07	15,273	118
Sorel	2,586,523.01	33,162.09	.....	283.77	8,366.96	2,628,335.83	6,275	388
Stanhope	15,258,594.97	1,099,790.89	.....	32,332.75	20,259.45	16,410,978.06	25,048	9,103
Sutton	71,852.66	10,088.55	.....	645.16	724.92	83,311.29	2,161	1,912
Thetford Mines	322,643.37	30,061.89	.....	225.94	150.00	353,081.20	1,319	6
Trois-Rivières	4,755,161.62	375,697.25	.....	4,283.35	15,818.27	5,150,960.49	10,098	444
Val d'Or	327,348.60	28,740.73	.....	377.71	209.00	356,676.04	1,648	26
Valleyfield	2,229,825.90	330,879.70	.....	13,976.19	1,276.80	2,575,958.59	5,182	339
Victoriaville	634,650.16	94,730.91	.....	4.41	5,142.63	734,528.11	3,157	73
Woburn	223,877.20	8,327.30	.....	149.86	1,919.36	234,273.72	1,956	12,153
Quebec—*Québec* Total	**809,651,000.94**	**152,679,109.34**	**588,659.41**	**19,457,343.73**	**2,830,219.74**	**985,206,333.16**	**1,761,906**	**598,684**

ONTARIO

Arnprior	1,561,672.10	109,071.37	.....	2,098.14	610.10	1,673,451.71	4,449	24
Barrie	21,981,594.27	5,970,859.87	.....	12,525.29	10,521.96	27,975,501.39	39,050	603
Belleville	12,594,056.52	3,666,878.77	.....	5,046.14	9,965.05	16,275,946.48	13,929	113
Brampton	58,508,884.11	17,706,093.05	.....	234,652.60	37,438.22	76,487,067.98	58,093	637
Brantford	16,867,093.98	1,710,976.42	.....	9,480.68	9,058.02	18,596,609.10	33,384	744
Brockville	7,878,136.76	1,974,346.94	.....	1,438.37	2,715.42	9,856,637.49	14,987	287
Cambridge	14,374,266.40	1,933,855.94	.....	3,262.13	7,307.09	16,318,691.56	26,260	316
Carleton Place	8,939,985.47	309,411.10	.....	232.10	837.66	9,250,466.33	7,168	239
Chatham	2,247,444.94	157,550.89	.....	3,337.03	4,351.71	2,412,684.57	10,455	207
Cobalt	84,392.93	10,784.71	.....	595.72	556.89	96,330.25	1,719	103
Cochrane	113,313.70	11,496.79	.....	177.07	400.00	125,387.56	1,655	5
Collingwood	1,457,094.13	66,679.34	.....	1,168.61	990.85	1,525,932.93	6,482	24
Cornwall	7,198,845.51	1,120,707.78	7.93	10,404.57	42,260.57	8,372,226.36	18,754	11,232
Fort Erie	132,296,531.73	37,436,126.48	.....	430,745.51	174,519.30	170,337,923.02	291,493	328,193
Fort Frances	2,816,903.62	692,661.87	476.58	3,739.83	23,194.64	3,536,976.54	35,520	84,910
Goderich	1,817,595.40	30,424.31	.....	2,035.94	4,556.71	1,854,612.36	4,272	74
Guelph	10,446,728.43	858,074.77	.....	5,713.76	3,089.48	11,313,606.44	24,794	393
Hamilton	50,375,774.23	6,005,879.66	.....	704,340.53	295,438.79	57,381,433.21	97,494	1,886
Hanover	467,159.56	58,696.68	.....	3,216.89	329.00	529,402.13	2,921	48
Kingston	2,048,262.49	273,142.46	.....	14,942.77	4,546.31	2,340,894.03	16,370	682
Kitchener	22,673,264.25	5,293,313.28	.....	28,753.83	28,857.24	28,024,188.60	63,231	840
Lansdowne	12,257,126.62	1,894,402.99	98.17	45,372.73	135,535.67	14,332,536.18	31,431	51,407
Leamington	952,290.02	65,319.05	.....	2,056.18	917.86	1,020,583.11	4,130	153
Listowel	1,475,808.10	221,740.79	.....	453.12	226.15	1,698,228.16	3,010	54
Little Current	5,760.37	2,936.67	.....	7.08	1,150.04	9,854.16	208	10
London	34,388,358.73	5,704,463.25	32.70	65,950.90	291,414.68	40,450,220.26	71,722	3,181
Niagara Falls	83,476,925.20	11,467,965.33	41.70	380,261.76	226,718.02	95,551,912.01	158,254	155,338
North Bay	2,812,294.39	182,636.13	.....	1,147.77	4,663.09	3,000,741.38	9,229	500
Oakville	15,483,752.77	3,613,940.62	2,474.32	9,695.60	6,799.91	19,116,663.22	40,580	549
Oshawa	26,130,830.17	4,147,681.66	.....	16,464.50	23,305.21	30,318,281.54	38,612	754
Ottawa	17,084,049.59	48,085,349.77	12.60	114,650.82	187,008.86	65,471,071.64	113,181	20,481
Owen Sound	2,301,687.91	328,117.45	.....	1,222.34	3,553.51	2,634,581.21	8,006	46
Pembroke	973,706.30	352,769.10	.....	2,110.17	181.17	1,328,766.74	5,259	33
Perth	1,481,683.68	123,197.01	.....	5,617.56	990.52	1,611,488.77	3,312	62
Peterborough	15,488,675.97	1,791,793.44	.....	14,536.72	8,591.77	17,303,597.90	40,178	312
Picton	7,759.54	1,999.28	.....	112.26	1,404.77	11,275.85	596	133
Port Lambton	993,126.03	40,197.54	.....	249.87	8,715.76	1,042,289.20	6,755	4,665
Prescott	5,710,944.72	696,787.64	.....	2,423.54	13,132.46	6,423,288.36	29,893	9,267
Renfrew	32,876.95	12,363.02	.....	203.50	.....	45,443.77	1,514	22
St. Catharines	9,560,330.41	2,728,027.35	.....	6,991.67	12,965.55	12,308,314.98	23,280	317
St. Thomas	10,119,636.66	1,100,865.47	.....	3,095.00	7,566.76	11,231,163.89	21,509	290
Sarnia	43,708,051.96	4,400,002.79	201.14	17,287.82	144,533.77	48,270,077.48	96,425	97,749
Sault Ste. Marie	5,613,352.51	1,046,778.14	4.33	8,230.77	38,564.30	6,706,930.05	24,067	38,289
Smiths Falls	893,395.88	19,312.13	.....	74.58	1,220.01	914,002.60	2,730	28
Stratford	8,221,529.85	542,903.62	.....	4,353.52	4,872.47	8,773,659.46	14,693	195
Sudbury	1,969,767.31	286,888.48	.....	4,073.04	15,950.74	2,276,679.57	14,766	483
Thunder Bay	5,107,333.70	984,326.62	670.40	8,653.18	23,642.70	6,124,626.60	41,103	8,280
Tillsonburg	1,062,156.00	48,921.77	.....	979.09	654.24	1,112,711.10	4,285	60
Timmins	513,927.15	65,023.83	171.10	3,865.82	972.48	583,960.38	3,551	96
Toronto	912,435,092.29	388,169,792.75	.....	16,163,386.96	2,579,741.56	1,319,348,013.56	1,556,233	179,759
Trenton	3,305,066.52	1,424,088.15	.....	1,544.74	4,060.22	4,734,759.63	11,764	671
Wallaceburg	2,106,170.56	61,372.03	.....	52.18	376.50	2,167,971.27	3,698	17
Windsor	220,314,244.53	30,012,612.08	5.65	761,380.16	511,117.60	251,599,360.02	457,731	192,391
Woodstock	7,369,121.41	263,694.85	.....	4,244.46	3,706.76	7,640,767.48	14,054	478
Ontario Total	**1,830,105,834.33**	**595,285,383.28**	**4,196.62**	**19,128,657.22**	**4,925,880.12**	**2,449,349,791.57**	**3,628,239**	**1,197,638**

Statement of Customs and Excise Revenue by Revenue Centres

Tableau des recettes de douanes et accise par centres de revenu

MANITOBA

Revenue Centres *Centres de revenu*	Import Duties *Droits d'importation*	Sales Tax *Taxe de vente*	Excise Tax On Gasoline *Taxe d'accise sur l'essence*	Other Excise Taxes *Autres taxes d'accise*	Sundry Collections *Perceptions diverses*	Total Revenue *Recettes totales*	Import Entries *Déclarations d'importation*	Export Entries *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number Nombre	Number Nombre
Boissevain	1,497,846.99	321,888.93	1.05	4,620.25	9,310.07	1,833,667.29	41,748	14,880
Emerson	22,659,930.48	4,747,356.63	215.50	27,395.60	111,111.16	27,546,009.37	69,447	82,984
Winnipeg	57,311,616.72	18,272,611.50	1,284.84	1,122,252.31	387,563.38	77,095,328.75	220,588	11,816
Manitoba Total	**81,469,394.19**	**23,341,857.86**	**1,501.39**	**1,154,268.16**	**507,984.61**	**106,475,005.41**	**331,783**	**109,680**

SASKATCHEWAN

Estevan	357,031.71	84,406.24	.....	2,711.19	23,660.66	467,809.80	13,160	1,049
Moose Jaw	834,562.38	226,960.69	.....	4,521.86	9,287.80	1,075,332.73	3,472	371
North Battleford	347,544.99	143,844.94	.....	11,186.01	1,176.36	503,752.30	2,724	37
North Portal	10,899,228.34	2,094,130.82	103.50	20,692.50	44,171.45	13,058,326.61	35,496	11,134
Prince Albert	455,666.16	123,138.32	.....	728.22	387.44	579,920.14	3,886	390
Regina	9,480,681.72	3,729,973.78	.....	459,984.28	128,234.24	13,798,874.02	51,948	1,010
Regway	1,179,191.75	225,434.32	2.84	7,632.42	28,528.28	1,440,789.61	24,127	3,226
Saskatoon	5,862,527.11	1,934,622.35	.....	74,556.03	8,124.13	7,879,829.62	46,525	121
Swift Current	226,067.45	64,821.01	.....	1,197.18	2,550.73	294,636.37	7,256	615
Weyburn	521,435.27	6,371.28	.....	200.48	972.00	528,979.03	1,085	10
Yorkton	16,673.88	12,953.70	.....	396.96	333.08	30,357.62	1,111	11
Saskatchewan Total	**30,180,610.76**	**8,646,657.45**	**106.34**	**583,807.13**	**247,426.17**	**39,658,607.85**	**190,790**	**17,974**

ALBERTA

Calgary	59,764,054.98	21,108,121.83	.....	333,217.26	307,908.19	81,513,302.26	253,804	9,529
Coutts	50,607,260.60	8,604,139.88	.....	39,863.14	141,108.87	59,392,372.49	99,610	33,431
Edmonton	95,343,542.45	34,567,538.26	406.27	3,343,885.39	318,321.86	133,573,694.23	291,465	7,627
Lethbridge	2,383,706.59	476,159.86	.....	44,902.78	51,446.97	2,956,216.20	15,978	3
Medecine Hat	2,881,765.19	1,091,438.64	.....	132,130.78	11,743.66	4,117,078.27	10,049	573
Red Deer	1,517,139.89	382,015.25	.....	3,622.90	558.96	1,903,337.00	7,851	21
Alberta Total	**212,497,469.70**	**66,229,413.72**	**406.27**	**3,897,622.25**	**831,088.51**	**283,456,000.45**	**678,757**	**51,184**

BRITISH COLUMBIA—*COLOMBIE-BRITANNIQUE*

Kingsgate	6,667,554.67	1,539,756.97	.....	15,825.24	76,923.59	8,300,060.47	27,969	17,921
New Westminster	17,588,361.94	9,447,422.22	75.22	15,115.72	1,271.15	27,052,246.25	25,152	1,246
Osoyoos	8,755,542.49	2,090,299.88	.07	34,559.70	54,608.86	10,935,011.00	98,245	10,214
Pacific Highway	76,182,860.65	25,031,827.37	6.20	236,531.44	507,149.30	101,958,374.96	440,523	313,594
Prince George	1,629,258.55	426,445.18	.....	3,780.38	14,233.20	2,073,717.31	16,525	215
Prince Rupert	1,596,140.31	67,756.75	180.80	1,354.71	31,405.37	1,696,837.94	7,196	1,115
Trail	2,495,374.98	806,527.77	.....	5,983.72	27,604.56	3,335,491.03	42,718	7,403
Vancouver	416,507,378.09	186,360,769.66	18,897.79	6,745,592.09	1,176,095.43	610,808,733.06	593,962	69,578
Victoria	6,040,147.95	2,471,849.99	.....	68,470.54	50,249.04	8,630,717.52	65,957	5,258
British Columbia—*Colombie-Britannique* Total	**537,462,619.63**	**228,242,655.79**	**19,160.88**	**7,127,213.54**	**1,939,540.50**	**774,791,189.54**	**1,318,247**	**426,544**

YUKON TERRITORY—*TERRITOIRE DU YUKON*

Whitehorse	597,119.82	276,694.68	114.46	41,739.52	30,845.73	946,514.21	6,799	1,067
Yukon Territory—*Territoire du Yukon* Total	**597,119.82**	**276,694.68**	**114.46**	**41,739.52**	**30,845.73**	**946,514.21**	**6,799**	**1,067**

NORTHWEST TERRITORIES—*TERRITOIRES DU NORD-OUEST*

Frobisher Bay	1,239.83	443.84	.....	11.23	1,205.14	2,900.04	33	9
Northwest Territories—*Territoires du Nord-Ouest* Total	**1,239.83**	**443.84**	.....	**11.23**	**1,205.14**	**2,900.04**	**33**	**9**

EXCISE COLLECTIONS—*PERCEPTIONS D'ACCISE*

Regional Excise Offices — *Bureaux régionaux d'accise*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Halifax, N.S.	93,057,316.78	22,606,712.83	553,710.60	55,507,560.90	144.50	171,725,445.61
Québec, Qué.	126,007,788.85	1,251,561.38	1,083,608.67	46,171,506.64	1,149.23	174,515,614.77
Montréal, Qué.	747,934,004.26	39,328,463.64	269,462,747.08	436,742,775.79	39,224.20	1,493,507,214.97
Ottawa, Ont.	101,107,013.45	3,801,113.94	1,243,466.68	935,036.35	20,539.52	107,107,169.94
Toronto, Ont.	2,268,953,161.56	425,636,682.92	210,644,690.06	194,373,568.07	53,108.06	3,099,661,210.67
Hamilton, Ont.	309,997,188.44	1,553,212.57	21,898,634.60	8,368,224.20	15,923.53	341,833,183.34
London, Ont.	373,793,378.19	2,599,377.55	5,394,877.38	77,715,658.80	3,260.48	459,506,552.40
Winnipeg, Man.	131,831,468.46	15,272,765.99	1,285,584.80	63,648,686.64	7,298.80	212,045,804.69
Calgary, Alta.	272,930,056.19	26,734,852.84	1,207,591.28	70,053,023.49	2,814.77	370,928,338.57
Vancouver, B.C.	283,123,164.29	18,466,256.35	9,357,109.17	88,157,235.58	12,766.47	399,116,531.86
Total	**4,708,734,540.47**	**557,251,000.01**	**522,132,020.32**	**1,041,673,276.46**	**156,229.56**	**6,829,947,066.82**

MISCELLANEOUS—*DIVERS*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Sales Tax on Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Headquarters—*Administration centrale*	7,524.19	20.00	.....	.....	.....	3,300,655.76	3,308,199.95
Total	**7,524.19**	**20.00**	.....	.....	.....	**3,300,655.76**	**3,308,199.95**

REVENUE SUMMARY—*SOMMAIRE DES RECETTES*

	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — Nombre	Number — Nombre
Newfoundland— *Terre-Neuve*	9,617,618.70	2,244,501.55	.....	306,722.20	.....	203,991.26	12,372,833.71	51,403	7,162
Nova Scotia— *Nouvelle-Écosse*	60,367,160.86	33,606,829.92	.03	938,528.95	.....	251,020.90	95,163,540.66	124,781	54,637
Prince Edward Island— *Île-du-Prince-Édouard*	782,711.40	222,727.97	.....	53,258.68	.....	6,443.26	1,065,141.31	9,522	501
New Brunswick— *Nouveau-Brunswick*	28,847,890.11	6,465,707.36	10.21	262,944.15	.....	228,352.12	35,804,903.95	187,492	100,487
Quebec— *Québec*	809,651,000.94	152,679,109.34	588,659.41	19,457,343.73	.....	2,830,219.74	985,206,333.16	1,761,906	598,684
Ontario	1,830,105,834.33	595,285,303.28	4,196.62	19,128,657.22	.....	4,925,800.12	2,449,449,791.57	3,628,239	1,197,630
Manitoba	81,469,394.19	23,341,857.06	1,501.39	1,154,268.16	.....	507,984.61	106,475,005.41	331,783	109,680
Saskatchewan	30,180,610.76	8,646,657.45	106.34	583,807.13	.....	247,426.17	39,658,607.85	190,790	17,974
Alberta	212,497,469.70	66,229,413.72	406.27	3,897,622.25	.....	831,088.51	283,456,000.45	678,757	51,184
British-Columbia— *Colombie-Britannique*	537,462,619.63	228,242,655.79	19,160.08	7,127,213.54	.....	1,939,540.50	774,791,189.54	1,318,247	426,544
Yukon Territory— *Territoire du Yukon*	597,119.82	276,694.68	114.46	41,739.52	.....	30,845.73	946,514.21	6,799	1,067
Northwest Territories— *Territoires du Nord-Ouest*	1,239.83	443.84	.....	11.23	.....	1,205.14	2,900.04	33	9
Total	3,601,580,670.27	1,117,241,901.96	614,154.81	52,952,116.76	.....	12,003,918.06	4,784,392,761.86	8,289,752	2,565,559
Excise Collections— *Perceptions d'accise*	.....	4,708,734,540.47	557,251,000 01	522,132,020.32	1,041,673,276.46	156,229.56	6,829,947,066.82	.....	.....
Miscellaneous— *Divers*	7,524.19	20.00	.....	.....	.....	3,300,655.76	3,308,199.95	.....	.....
Gross Collections— *Perceptions brutes*	3,601,588,194.46	5,825,976,462.43	557,865,154.82	575,084,137.08	1,041,673,276.46	15,460,803.38	11,617,648,028 63	.....	.....
Less: Refunds and Drawbacks— *Moins: remboursements et drawbacks*	413,217,180.84	209,975,634.05	104,563,792.66	1,670,835.45	80,194.84	.....	729,507,637.84	.....	.....
Net Revenue— *Recettes nettes*	3,188,371,013.62	5,616,000,828.38	453,301,362.16	573,413,301.63	1,041,593,081.62	15,460,803.38	10,888,140,390.79	.....	.....

EXCISE DUTY

Comparative statement of receipts during the fiscal years 1978-79, 1979-80 and 1980-81.

DROITS D'ACCISE

État comparatif des recettes pendant les exercices financiers 1978-79, 1979-80 et 1980-81.

		TOTALS — *Totaux*
		$ cts.
Spirits, matured—*Spiritueux mûris*	1978-79	382,614,683.60
	1979-80	367,622,775.19
	1980-81	410,913,304.72
Spirits, unmatured—*Spiritueux non mûris*	1978-79	1,553,779.20
	1979-80	1,621,348.26
	1980-81	1,372,555.55
Beer—*Bière*	1978-79	180,035,680.95
	1979-80	193,155,744.42
	1980-81	231,991,879.44
Cigars—*Cigares*	1978-79	1,598,045.15
	1979-80	1,086,063.97
	1980-81	1,815,481.58
Cigarettes—*Cigarettes*	1978-79	305,050,230.15
	1979-80	324,813,013.01
	1980-81	385,805,692.15
Manufactured Tobacco—*Tabac fabriqué*	1978-79	7,344,069.48
	1979-80	6,499,524.32
	1980-81	8,128,925.48
Canadian Raw Leaf Tobacco—*Tabac naturel canadien en feuilles*	1978-79	12,954.13
	1979-80	580,466.04
	1980-81	1,614,630.61
Licences—*Licences*	1978-79	32,796.15
	1979-80	29,273.64
	1980-81	30,806.93
Total Revenue—*Recettes totales*	1978-79	878,242,238.81
	1979-80	895,408,208.85
	1980-81	1,041,673,276.46

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1978-79, 1979-80 and 1980-81.

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1978-79, 1979-80 et 1980-81.

		Importation *Importation*	Domestic *Domestique*	Grand total *Total global*
		$ cts.	$ cts.	$ cts.
1—Sales Tax—*Taxes de vente* 5%	1978-79	17,846,350.52	428,988,937.91	446,835,288.43
9-12%.....		961,857,852.04	3,088,964,361.08	4,050,822,213.12
Diesel.....		211,080.22	428,245,489.35	428,456,569.57
Natural Gas & Gas Liquids— *Gas naturel & Liquide extrait du gaz*		.....	.....	.....
		979,915,282.78	3,946,198,788.34	4,926,114,071.12
1—Sales Tax—*Taxes de vente* 5%	1979-80	20,719,110.76	517,117,758.30	537,836,869.06
9-12%.....		895,301,734.61	2,936,327,515.05	3,831,629,249.66
Diesel.....		295,905.83	528,084,756.20	528,380,662.03
Natural Gas & Gas Liquids— *Gaz naturel & Liquide extrait du gaz*		.....	.....	.....
		916,316,751.20	3,981,530,029.55	4,897,846,780.75
1—Sales Tax—*Taxes de vente* 5%	1980-81	19,236,940.48	561,519,255.17	580,756,195.65
9-12%.....		1,097,813,208.70	3,807,643,387.46	4,905,456,596.16
Diesel.....		191,772.78	152,517,737.97	152,709,510.75
Natural Gas & Gas Liquids— *Gaz naturel & Liquide extrait du gaz*		.....	187,054,159.87	187,054,159.87
		1,117,241,921.96	4,708,734,540.47	5,825,976,462.43
2—Cigars—*Cigares*.....	1978-79	211,402.01	8,746,465.67	8,957,867.68
	1979-80	320,878.98	6,206,638.15	6,527,517.13
	1980-81	512,331.27	11,719,462.04	6,855,637.02
3—Cigarettes—*Cigarettes*	1978-79	237,835.67	374,192,999.45	374,430,835.12
	1979-80	797,504.39	373,317,471.67	374,114,976.06
	1980-81	572,147.47	400,833,153.44	406,781,457.20
4—Manufactured Tobacco—*Tabac fabriqué*...	1978-79	1,328,944.08	11,911,481.09	13,240,425.17
	1979-80	1,562,362.06	11,433,964.48	12,996,326.54
	1980-81	1,386,667.78	11,565,752.95	12,952,420.73
5—Jewellery/Clocks/Watches, etc.— *Bijouterie/Horloges/Montres, etc.*.....	1978-79	13,199,356.87	32,113,464.63	45,312,821.50
	1979-80	11,225,638.85	42,840,321.45	54,065,960.30
	1980-81	14,811,458.41	35,997,143.74	50,808,602.15
6—Lighters—*Briquets*	1978-79	1,895,227.12	351,045.62	2,246,272.74
	1979-80	2,526,031.45	95,885.92	2,621,917.37
	1980-81	2,305,138.43	334,452.19	2,639,590.62
7—Matches—*Allumettes*.....	1978-79	48,681.23	862,874.74	911,555.97
	1979-80	128,531.71	329,335.95	457,867.66
	1980-81	67,856.81	626,618.03	694,474.84
8—Playing Cards—*Cartes à jouer*.....	1978-79	357,191.76	1,345,622.20	1,702,813.96
	1979-80	376,506.23	1,329,073.20	1,705,579.43
	1980-81	384,844.17	1,477,614.31	1,862,458.48
9—Coin Games— *Articles de jeu à pièce de monnaies*.....	1978-79	1,088,842.07	1,386.11	1,090,228.18
	1979-80	1,505,660.52	881.26	1,506,541.78
	1980-81	2,688,459.59	15,122.69	2,703,582.28
10—Smokers' Accessories— *Accessoires de fumeurs*	1978-79	406,497.79	52,542.11	459,039.90
	1979-80	350,750.00	47,832.09	398,582.09
	1980-81	313,094.11	320,282.17	633,376.28

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1978-79, 1979-80 and 1980-81.

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1978-79, 1979-80 et 1980-81.

		Importation *Importation*	Domestic *Domestique*	Grand total *Total global*
		$ cts.	$ cts.	$ cts.
11—Wines—*Vins*	1978-79	806,136.47	10,747,889.04	11,554,025.51
	1979-80	1,234,412.62	11,125,947.73	12,360,360.35
	1980-81	27,067,134.21	27,411,921.56	54,479,055.77
12 Automobiles—*Automobiles*	1978-79	303,611.80	5,561,562.45	5,865,174.25
	1979-80	822,548.09	1,253,245.00	2,075,793.09
	1980-81	460,025.50	329,175.05	789,200.55
13 Motorcycles—*Motocyclettes*	1978-79	2,138,248.05	147.82	2,138,395.87
	1979-80	239,079.85	16.71	239,096.56
	1980-81	123,365.83	.....	123,365.83
14 Aircraft—*Aéronefs*	1978-79	1,291,543.72	189,405.31	1,480,949.03
	1979-80	99,493.90	65,208.77	164,702.67
	1980-81	31,312.96	4,218.41	35,531.37
15 Boat Motors—*Moteurs de bateaux*	1978-79	355,688.08	2,519,682.33	2,875,370.41
	1979-80	78,730.14	151,316.63	230,046.77
	1980-81	12,829.53	.....	12,829.53
16 Gasoline—*Essence*	1978-79	13,912.49	678,986,630.02	679,000,542.51
	1979-80	30,989.36	556,416,103.11	556,447,092.47
	1980-81	614,154.81	557,251,000.01	557,865,154.82
17 Automotive Air Conditioners—*Climatiseurs d'air d'automoteurs*	1978-79	1,426,358.83	22,321,567.71	23,747,926.54
	1979-80	1,675,845.30	27,564,400.47	29,240,245.77
	1980-81	2,161,600.00	22,551,200.00	24,712,800.00
18 Licences, Interest & Misc.—*Licences, intérêt et divers*	1978-79	8,399.17	4,107,754.60	4,116,153.77
	1979-80	7,829.68	4,671,068.88	4,678,898.56
	1980-81	53,850.69	8,945,903.74	8,999,754.43
19—Total Revenue—*Recettes totales*	1978-79	1,005,033,159.99	5,100,211,309.24	6,105,244,469.23
	1979-80	939,299,544.33	5,018,378,741.02	5,957,678,285.35
	1980-81	1,170,808,193.53	5,788,117,560.80	6,958,925,754.33

Comparative Statement of Accounts Receivable at March 31, 1981.

État comparatif des comptes à recevoir au 31 mars 1981.

	1981	1980
	$	$
Current Year—*Année en cours*		
Collectable—*Recouvrables*		
Interdepartmental—*Interministériels*	505,553	510,182
Other—*Autres*	33,341,659	38,944,995
Uncollectable—*Irrécouvrables*	451,128	459,891
	34,298,340	39,915,068
Previous Years—*Années précédentes*		
Collectable—*Recouvrables*		
Interdepartmental—*Interministériels*	74,203	187,315
Other—*Autres*	32,219,930	21,545,737
Uncollectable—*Irrécouvrables*	4,870,424	5,802,396
	37,164,557	27,535,448
	71,462,897	67,450,516

Notes to Statement of Accounts Receivable.
Notes aux états des comptes à recevoir.

The total receivables represent 14,413 accounts and consist of:
Le total des comptes à recevoir comprend 14,413 créances et consiste en:

	Customs — *Douanes* $	Excise — *Accise* $	Total — *Total* $
Active and Collectable This amount represents current debts on which collection action is presently being taken, and represents 11,487 accounts. *Dettes actives et recouvrables* *Ce montant comprend des créances exigibles qui sont actuellement en voie de recouvrement et représente 11,487 créances.*	15,551,771	11,773,830	27,325,601
Disputed—Under Appeal There are 1,291 accounts which have been disputed or are under appeal as provided for under governing acts and regulations. *Contestées—En appel* *Il y a 1,291 créances qui ont été contestées ou qui sont en appel tel que prévu par les règlements et les lois gouvernementaux.*	4,382,069	26,367,466	30,749,535
Bankruptcies There are 961 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act. *Faillites* *Il y a 961 créances contenant un ordre de réception ou une attribution officielle qui a été classé en vertu de la Loi sur la faillite.*	653,259	7,412,950	8,066,209
Uncollectable These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 874 such debts. *Irrécouvrables* *Ce sont les créances pour lesquelles toutes possibilités de recouvrement ont été tentées et qui attendent l'autorisation d'être soumises pour radiation ou qui sont en voie d'être soumises au Comité Ministériel des Comptes Irrécouvrables pour révision. Il y a 874 créances de ce genre.*	1,001,502	4,320,050	5,321,552
	21,588,601	49,874,296	71,462,897

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1980-81.
RADIATIONS DE DETTES DES COMPTES À RECEVOIR DURANT 1980-81.

	No. of Items — *N° d'items*	Amount — *Montant*	Authority — *Autorisation*
	623	546,207	Sec. 18 Financial Administration Act *Art. 18 Loi sur l'administration financière*
	41	227,506	Bankruptcy Act *Loi sur la faillite*
	*204	4,547,950	Vote 1B
	**	.....	

*Deletions under Vote 1B for the fiscal years 1980-81 represent debts over $5,000 which, due to the early dissolution of Parliament in prior years, did not receive the necessary Parliamentary authority.
(1979-80, 102 accounts totalling $2,565,838;
1978-79, 102 accounts totalling $1,982,112)

*La radiation sous Vote 1 B pour l'exercice financier 1980-81 représente les dettes de plus de $5,000 qui, à cause de la dissolution hâtive du Parlement des années précédentes, n'ont pas reçu l'approbation parlementaire nécessaire.
(1979-80, 102 comptes totalisant $2,565,838;
1978-79, 102 comptes totalisant $1,982,112)

**During the 1980-81 fiscal year, 143 debts over $5,000 totalling $3,630,493 which had been approved by the Treasury Board did not receive the necessary Parliamentary authorization.

**Durant l'exercice financier 1980-81, 143 dettes de plus de $5,000 totalisant $3,630,493, qui avaient été approuvées par le Conseil du Trésor, n'ont par reçu l'approbation parlementaire nécessaire.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31

1981

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS

1981

OTTAWA, October 5, 1981.

The Honourable WILLIAM H. ROMPKEY
Minister of National Revenue,
Ottawa, Ontario.

SIR:

I have the honour to submit the Annual Report of the Department of National Revenue, Taxation for the fiscal year ended March 31, 1981.

Yours Faithfully,
B. A. MacDonald
Deputy Minister of
National Revenue for Taxation

OTTAWA, le 5 octobre 1981.

L'honorable WILLIAM H. ROMPKEY
Ministre du Revenu national,
Ottawa, Ontario.

Monsieur le Ministre,

J'ai l'honneur de vous présenter le rapport annuel du ministère du Revenu national, Impôt, pour l'exercice financier terminé le 31 mars 1981.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

B. A. MacDonald
Sous-ministre du
Revenu national pour l'Impôt

Statement of collections by National Revenue, Taxation under the Income Tax Act, the Estate Tax Act, Part I of the Canada Pension Plan Act, Part I of the Unemployment Insurance Act, during fiscal years 1980-1981 and 1979-80.

État des rentrées perçues par le Ministère du Revenu national, Impôt, en vertu de la Loi de l'Impôt sur le revenu, de la Loi de l'Impôt sur les successions, de la Partie I de la Loi instituant le Régime de pensions du Canada et de la Partie I de la Loi sur l'assurance-chômage, au cours des années financières 1980-81 et 1979-80.

Source of Revenue — *Source de revenu*	Gross Collections 1980-81 — *Rentrées brutes*	Refunds 1980-81 — *Remboursements*	Net Collections 1980-81 — *Rentrées nettes*	Net Collections 1979-80 — *Rentrées nettes*
	$(000)	$(000)	$(000)	$(000)
Income Tax				
Impôt sur le revenu				
Individuals Tax and Canada Pension Plan Contributions and Unemployment Insurance Premiums				
Impôt sur les particuliers, cotisations au Régime de pensions du Canada et cotisations d'assurance-chômage				
Employer Remittances	33,441,518	4,926,258	28,515,260	23,519,708
Remises des employeurs				
Direct Payments	5,427,415	54,541	5,372,874	4,415,404
Versements directs				
Total Individuals	38,868,933	4,980,799	33,888,134	27,935,112
Total particuliers				
Corporation Tax	10,633,809	1,096,266	9,537,543	8,511,581
Impôt sur les corporations				
Petroleum and Gas	23,705	.....	23,705	.....
Revenus pétroliers				
Resource Royalties	3,119	.....	3,119	.....
Redevances pétrolières				
Non-Resident Tax	876,802	9,910	866,892	787,210
Impôt sur les non-résidents				
Miscellaneous	107,023	9,365	97,658	94,789
Divers				
Total Revenues	50,513,391	6,096,340	44,417,051	37,328,692
Revenu total				
Allocation of Net Revenues Collected				
Répartition des rentrées nettes d'impôt				
Federal Income Tax	35,031,349	6,096,340	28,935,009	24,745,824
Impôt fédéral sur le revenu				
Provincial Income Tax (1)	9,382,890	.....	9,382,890	7,358,309
Impôt provincial (1)				
Canada Pension Plan Contributions (2)	2,689,294	.....	2,689,294	2,367,478
Cotisations au Régime de pensions du Canada (2)				
Unemployment Insurance Premiums (2)	3,409,858	.....	3,409,858	2,857,081
Cotisations d'assurance-chômage (2)				
Total Revenues	50,513,391	6,096,340	44,417,051	37,328,692
Revenu total				

(1) Allocated from Tax Collections of Individuals and Corporations.
(2) Allocated from Tax Collections of Individuals.

(1) Provenant des rentrées d'impôt sur les particuliers et les corporations.
(2) Provenant des rentrées d'impôt sur les particuliers.

STATEMENT OF ACCOUNTS RECEIVABLE
ÉTAT DES COMPTES À RECEVOIR

	March 31, 1981 Le 31 mars 1981	March 31, 1980 Le 31 mars 1980
	$(000)	$(000)
Income Tax — *Impôt sur le revenu*		
Individuals—*Particuliers*	1,018,854	834,534
Corporations—*Corporations*	631,329	677,435
Tax Deductions—*Déductions d'impôt*	148,967	130,080
Non-Residents—*Non-résidents*	20,335	14,345
Deferred Tax—*Impôt différé*	1,663	2,041
	1,821,148	1,658,435
Provincial Succession Duty	.....	1,713
Impôt sur les droits de succession Provinciaux		
Miscellaneous (1)	20,821	38,404
Divers (1)		
Total Outstanding	1,841,969	1,698,552
Total en suspens		

(1) The classification of "Miscellaneous" includes tax and penalty assessed under T3-T4-T5 series of returns, and non-tax revenue of $111,000 in 1981 and $78,000 in 1980.

(1) La catégorie "Divers" comprend l'impôt prélevé et les pénalités imposées à l'égard de la série de déclarations T3-T4-T5 et recettes non-fiscales de $111,000 en 1981 et $78,000 en 1980.

The amount outstanding is made up of:
Le montant en suspens se décompose de la façon suivante:

	March 31, 1981 — *Le 31 mars 1981*		March 31, 1980 — *Le 31 mars 1980*	
	Number of Accounts — *Nombre de comptes*	Value — *Valeur*	Number of Accounts — *Nombre de comptes*	Value — *Valeur*
		$(000)		$(000)
Current Assessments				
Assessed since January 1 ..... *Cotisations courantes visant depuis le 1er janvier*	40,315	223,101	46,361	172,981
Deferred Tax ..... *Impôt différé*	1,026	1,662	1,156	2,041
Non-Current Assessments				
Assessed in prior years *Cotisations non-courantes visant les années précédentes*				
Assessments Under Appeal ..... *Cotisations en appel*	5,675	350,427	5,352	412,768
Assessments Segregated Uncollectible ..... *Cotisations mises à part comme irrécouvrables*	23,559	114,400	26,417	118,257
Assessments of Bankrupts ..... *Cotisations des faillis*	18,010	125,064	16,389	97,809
Assessments Other *Autres Cotisations*				
(a) Under arrangement ..... *(a) Arrangements conclus*	94,551	126,365	82,465	164,740
(b) Under definitive action ..... *(b) Mesures définitives en cours*	23,859	159,997	23,118	142,216
(c) Not under definitive action ..... *(c) Aucunes mesures définitives en cours*	336,189	705,725	312,682	563,526
(d) Minor balance ..... *(d) Solde mineur*	383,511	35,117	313,753	24,136
Sundry (Non-Tax Revenue) ..... *Divers (Recettes non-fiscales)*	312	111	579	78
Total Outstanding ..... *Total en suspens*	927,007	1,841,969	828,272	1,698,552